

**MidAmerican Energy Company
Electric
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2015 - December 2015**

Line No.	Month	Residential Expenses	Total Residential Recoveries	Residential Operating Recoveries	Residential Cumulative Balance	Carrying Charges	Residential Units (kwh)	Incentive Recovery ¹	Approved Recovery Factor	
									April - December (GE15-001)	January-March (GE14-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.	Dec-14				(23,772)				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
2.	Jan-15	\$ 6,603	\$ 10,526	10,264	(27,432)	\$ (192)	3,617,093	262	Operating Expenses: \$ 40,642	Operating Expenses: \$ 90,319
3.	Feb-15	6,460	15,060	14,685	(35,658)	(249)	5,175,271	375	Units: 37,701,062	Units: 31,785,949
4.	Mar-15	5,927	13,890	13,544	(43,276)	(302)	4,773,227	346	Factor Approved: \$ 0.00108	Factor Approved: \$ 0.00284
5.	Apr-15	1,709	6,511	5,846	(47,413)	(331)	5,426,100	665		
6.	May-15	1,098	3,477	3,122	(49,436)	(345)	2,897,133	355	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
7.	Jun-15	4,607	4,226	3,794	(48,624)	(339)	3,521,508	432	Incentive Awards: \$ 4,620	Incentive Awards: \$ 2,302
8.	Jul-15	3,215	8,061	7,237	(52,646)	(328)	6,717,108	823	Units: 37,701,062	Units: 31,785,949
9.	Aug-15	5,283	5,524	4,960	(52,323)	(302)	4,603,633	564	Factor Approved: \$ 0.00012	Factor Approved: \$ 0.00007
10.	Sep-15	4,010	5,164	4,637	(52,950)	(305)	4,303,383	527		
11.	Oct-15	14,799	3,585	3,219	(41,370)	(239)	2,987,742	366	Total Factor	Total Factor
12.	Nov-15	2,436	4,188	3,760	(42,694)	(246)	3,489,875	428	Recoverable Costs \$ 45,262	Recoverable Costs \$ 92,621
13.	Dec-15	23,626	5,507	4,945	(24,013)	(138)	4,589,442	562	Units: 37,701,062	Units: 31,785,949
14.	Total 2015⁽⁵⁾	\$ 79,773	\$ 85,719	\$ 80,014		\$ (3,317)		\$ 5,705	Factor Approved \$ 0.00120	Factor Approved \$ 0.00291

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (kwh)	Incentive Recovery ¹	Approved Recovery Factor	
									April - December (GE15-001)	January-March (GE14-001)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15.	Dec-14				(8,303)				Operating Factor ⁽²⁾	Operating Factor ⁽⁴⁾
16.	Jan-15	\$ (189)	\$ 5,443	5,074	(13,565)	\$ (95)	11,581,043	369	Operating Expenses: \$ 9,908	Operating Expenses: \$ 51,053
17.	Feb-15	281	6,101	5,688	(18,972)	(132)	12,981,723	414	Units: 130,792,630	Units: 116,285,027
18.	Mar-15	9,793	5,881	5,482	(14,661)	(102)	12,513,340	399	Factor Approved: \$ 0.00008	Factor Approved: \$ 0.00044
19.	Apr-15	1,650	3,550	2,985	(15,996)	(112)	39,443,778	565		
20.	May-15		1,146	963	(16,959)	(118)	12,729,556	182	Incentive Factor ⁽³⁾	Incentive Factor ⁽⁴⁾
21.	Jun-15	3,244	1,222	1,028	(14,743)	(103)	13,581,000	195	Incentive Awards: \$ 1,874	Incentive Awards: \$ 3,707
22.	Jul-15	2,591	1,537	1,293	(13,445)	(84)	17,081,111	245	Units: 130,792,630	Units: 116,285,027
23.	Aug-15	2,054	1,365	1,148	(12,539)	(72)	15,171,778	217	Factor Approved: \$ 0.00001	Factor Approved: \$ 0.00003
24.	Sep-15	6,765	1,360	1,143	(6,917)	(40)	15,108,667	216		
25.	Oct-15	1,919	1,266	1,064	(6,062)	(35)	14,063,111	201	Total Factor	Total Factor
26.	Nov-15	2,218	1,218	1,024	(4,868)	(28)	13,528,111	194	Recoverable Costs \$ 11,782	Recoverable Costs \$ 54,760
27.	Dec-15	7,423	1,222	1,027	1,528	9	13,572,556	194	Units: 130,792,630	Units: 116,285,027
28.	Total 2015⁽⁵⁾	\$ 37,749	\$ 31,311	\$ 27,918		\$ (913)		\$ 3,392	Factor Approved \$ 0.00009	Factor Approved \$ 0.00047

Notes:

- 1) Incentives for January - March are calculated based on approved 2014 factors (column j) and incentives for April - December are calculated based on approved 2015 factors (column i)
- 2) From previous years filing, Exhibit C(E), Page 5 of 5, column (b) + (c).
- 3) From previous years filing, Exhibit C(E), Page 5 of 5, column (d) + (e)
- 4) From previous years filing, Exhibit C(E), Page 1 of 5, column (i).
- 5) Due to reclassification between Residential and Non-residential, there is a \$2,165 difference between the Residential and Non-residential totals when compared to the annual report

References:

- Columns (b) and (c) are from company books.
- Lines 1 and 15 are the December cumulative balances from the previous filing.
- Column (e) is calculated as (b)-(d) plus previous month's balance.
- The totals of column (f) becomes column (c) on Exhibit C(E), Page 2 of 5.
- The totals of column (h) becomes column (e) on Exhibit C(E), Page 4 of 5.

**MidAmerican Energy Company
Electric
Contemporaneous Costs
Reconciliation
January 2015 - December 2015**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2014 Under (Over) Recovery Recovered in 2015	Actual Operating Revenues Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f) (b)+(c)+(d)-(e)
1.	Residential	\$ 79,773	\$ (3,317)	\$ (29,868)	\$ 80,014	\$ (33,426)
2.	Nonresidential	<u>37,749</u>	<u>(913)</u>	<u>(10,366)</u>	<u>27,918</u>	<u>(1,448)</u>
3.	Total	<u>\$ 117,522</u>	<u>\$ (4,230)</u>	<u>\$ (40,234)</u>	<u>\$ 107,932</u>	<u>\$ (34,874)</u>

Notes:

Column (b) is actual expenditure for 2015 from Column (b) on Exhibit C(E), Page 1 of 5
Column (c) is from column (f) from Exhibit C(E), Page 1 of 5
Column (d) is from column (f) from Exhibit C(E), Page 2 of 5 of the previous years filing.
Column (e) is calculated in column (d) Exhibit C(E), Page 1 of 5
Column (f) is carried to column (c) Exhibit C(E), Page 5 of 5

**MidAmerican Energy Company
Electric
Contemporaneous Costs
2016 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2016 Proposed Budget				
1.	Equipment	\$ 82,179	\$ 19,553	\$ 101,732
2.	Audit	1,997	2,174	4,171
3.	Appliance Recycling	7,133	0	7,133
4.	Load Management	17,241	0	17,241
5.	Custom	0	16,487	16,487
6.	Total 2015 Approved Costs	<u>\$ 108,550</u>	<u>\$ 38,214</u>	<u>\$ 146,764</u>
7. Estimated Recoveries				
8.	January	\$ 4,287	\$ 1,083	\$ 5,371
9.	February	5,388	1,214	6,602
10.	March	5,513	1,239	6,752
11.	Total:	<u>\$ 15,189</u>	<u>\$ 3,535</u>	<u>\$ 18,724</u>
12.	Remainder to be Recovered	<u>\$ 93,361</u>	<u>\$ 34,679</u>	<u>\$ 128,040</u>

Notes:

Lines 1 through 6 are proposed 2016 budgets.

Lines 8 is actual January recoveries.

Lines 9 and 10 are the estimated recovery of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are:

Residential	\$ 0.00120
Nonresidential	\$ 0.00009

Line 12 carries to column (b) of Exhibit C(E), Page 5 of 5

**MidAmerican Energy Company
Electric
Contemporaneous Costs
2015 Incentive Reconciliation
January 2015 - December 2015**

Line No.	Item (a)	2015 Incentive Based on Proposed Budgets (b)	2015 Incentive Based on Actual Expenditure (c)	2014 Incentive Recovered in 2015 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e)
1.	Residential	\$ 8,933	\$ 5,923	\$ (4,313)	\$ 5,705	\$ (4,095)
2.	Nonresidential	<u>3,232</u>	<u>2,842</u>	<u>(1,358)</u>	<u>3,392</u>	<u>(1,908)</u>
3.	Total	<u>\$ 12,165</u>	<u>\$ 8,765</u>	<u>\$ (5,671)</u>	<u>\$ 9,097</u>	<u>\$ (6,003)</u>

Notes:

Column (b) is from column (e) on Exhibit C(E), Page 5 of 5 of the previous years filing.

Column (c) is calculated as the 2015 actual expenditure on column (b) of Exhibit C(E), Page 2 of 5 multiplied by the approved rate of return in Docket Nos. NG-04-001 and EL14-072.

Jan - Jul 12, 2015 actual expenditures were multiplied by approved rate of return in Docket No. NG-04-001

Jul 13, 2015 - Dec 2015 actual expenditures were multiplied by approved rate of return in Docket No. EL14-072

Column (d) is from column (d), Exhibit C(E), Page 5 of 5 of the previous years filing.

Column (e) is from column (h) on Exhibit C(E), Page 1 of 5

Column (f) uses the lower of budget (column b) or actual (column c) incentive

**MidAmerican Energy Company
Electric
Contemporaneous Costs
Calculation of Electric ECR Factors**

Line No.	Item	Current Authorized Recoveries (b)	Under (Over)	2015 Incentive (Over)Under (d)	Incentive Recoveries 2016 (e)	ECR Factor Numerator (f) (b)+(c)+(d)+(e)	Projected April-December Sales (g)	ECR Factor (h) (f)/(g)
			Recovery For Reconciliation Period (c)					
1.	Residential	\$ 93,361	\$ (33,426)	\$ (4,095)	\$ 7,512	\$ 63,352	37,874,224	\$0.00167
2.	Nonresidential	<u>34,679</u>	<u>(1,448)</u>	<u>(1,908)</u>	<u>2,644</u>	<u>33,966</u>	129,639,618	\$0.00026
3.	Total	\$ <u>128,040</u>	\$ <u>(34,874)</u>	\$ <u>(6,003)</u>	\$ <u>10,156</u>	\$ <u>97,318</u>		

Notes:

Column (b) is calculated on Line 12 of Exhibit C(E), Page 3 of 5
Column (c) is calculated on column (f) of Exhibit C(E), Page 2 of 5
Column (d) is calculated on column (f) on Exhibit C(E), Page 4 of 5
Column (e) is calculated as the 2016 proposed budget on Line 6 of Exhibit C(E), Page 3 of 5 multiplied by the approved rate of return in Docket No. EL14-072.